

**OFFICE OF THE STATE CONTROLLER  
1998 CAFR FINANCIAL WORKSHEET INSTRUCTIONS- UNIVERSITY**

**SCHEDULES OF INTRA-AGENCY RECEIVABLES AND PAYABLES**

This worksheet must be completed if the following NCAS accounts are used:

114191-114199 University Intra-Agency Receivables  
212191-212199 University Intra-Agency Payables

Receivables and Payables must equal . If you record an intra-agency receivable then you must record the corresponding intra-agency payable. This worksheet will assist the university in identifying any out-of-balances which must be corrected before completion of the accrual process.

Please note that all amounts must tie to the CAFR 11U.

**There is no threshold limit applicable to intra-agency receivables and payables.**

**SCHEDULES OF MANDATORY & NONMANDATORY TRANSFERS**

This worksheet must be completed if the following NCAS accounts are used:

538500 and/or 438500 Mandatory Transfers  
538600 and/or 438600 Non-Mandatory Transfers

Mandatory Transfers across all GASB funds must net to zero. Nonmandatory transfers across all GASB funds must net to zero. This worksheet will assist the university in identifying any out-of-balances which must be corrected before completion of the accrual process.

Please note that all amounts must tie to the CAFR 55.

**There is no threshold limit applicable to mandatory and nonmandatory transfers.**

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**SCHEDULE OF INTER-AGENCY RECEIVABLES AND SCHEDULE OF INTER-AGENCY PAYABLES**

These worksheets must be completed for each GASB in which the following NCAS accounts are used:

114291-114299 University Inter-Agency Receivables  
212291-212299 University Inter-Agency Payables

The columns titled Payor FRU No. and Payee FRU No. are requesting the FRU Number of the university from/to which monies are being transferred.

The columns titled GASB No. of Payor's Fund Entity and GASB No. of Payee's Fund Entity is the GASB Number of the fund entity of the university from/to which monies are being transferred. Contact with payor/payee will be essential for the proper completion of these worksheets.

Note that all amounts must tie to the CAFR 11U.

An aggregated threshold of \$100,000 per FRU and Individual GASB Number will apply to these accounts. Record those aggregated amounts of \$100,000 or more as Inter-Agency Receivables or Payables. For amounts under the threshold, record as an Accounts Receivable or an Accounts Payable.

**SCHEDULES OF DUE FROM/TO PRIMARY GOVERNMENT**

These worksheets must be completed for each GASB in which the following NCAS accounts are used:

114600 Due From Primary Government Agencies  
212500 Due To Primary Government Agencies

The first column is requesting the FRU Number of the agency from/to which monies are being transferred.

The second column is the GASB Number of the fund entity of the agency from/to which monies are being transferred. Contact with payor/payee will be essential for the proper completion of this worksheet.

These two accounts should only be used by component units as identified on the component unit list.

Note that all amounts must tie to the CAFR 11U.

An aggregated threshold of \$100,000 per FRU and Individual GASB Number will apply to these accounts. Record those aggregated amounts of \$100,000 or more as Due From/To Primary Government. For amounts under the threshold, record as an Accounts Receivable or an Accounts Payable.

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An exception to the above threshold is for payables to the following internal service funds:

FRU 420, GASB 2712 Prison Enterprises  
FRU 130, GASB 2714 Motor Fleet Management  
FRU 140, GASB 2730 State Computer Center  
FRU 140, GASB 2731 State Telecommunications Services

All amounts due to these four internal services funds at 6/30/98 must be recorded as Due to Primary Government regardless of when payment is actually made. Also, please do not contact these four internal service funds as the FRU and GASB numbers have been provided above.

**SCHEDULES OF DUE FROM/TO COMPONENT UNITS**

These worksheets must be completed for each GASB in which the following SAS controls are used:

114700 Due From Component Units  
212600 Due To Component Units

The first column is requesting the FRU Number of the agency from/to which monies are being transferred.

The second column is the GASB Number of the fund entity of the agency from/to which monies are being transferred. Contact with payor/payee will be essential for the proper completion of this worksheet.

These two accounts can be used by either component units and/or primary government agencies when there is a receivable/payable relationship with other component units.

Note that all amounts must tie to the CAFR 11U.

An aggregated threshold of \$100,000 per FRU and Individual GASB Number will apply to these controls. Record those aggregated amounts of \$100,000 or more as Due From/To Component Units. For amounts under the threshold, record as an Accounts Receivable or an Accounts Payable.

**SCHEDULES OF INTERINSTITUTIONAL TRANSFERS**

This worksheet must be completed if the following NCAS accounts are used:

538700 and/or 438700 Interinstitutional Transfers

This worksheet will assist the university in identifying transfers that are not interinstitutional. Corrected entries must be made before completion of the accrual process.

Please note that all amounts must tie to the CAFR 55.

**There is no threshold limit applicable to interstitutional transfers.**

